

Lindsey M. Stepp  
Commissioner

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# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

December 16, 2019

Town of Boscawen  
ATTN: Board of Selectmen  
116 North Main Street  
Boscawen, NH 03303-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Boscawen's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Boscawen achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Boscawen is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, C.1. a. Credits. One sample did not have a documented review by an assessor in the last 5 years, another sample had applicant listed under a trust with no PA-33 on file, and one sample did not have a file at all.

Attached please find the Department's worksheets indicating areas that should be addressed.

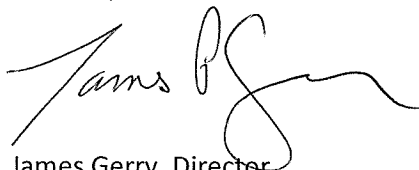
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

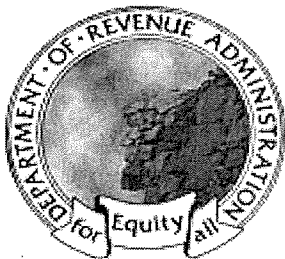
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a stylized flourish extending from the end.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Boscawen
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Total Parcels Sampled	29
Unacceptable Samples	3
Acceptable Samples	26
Percent of Acceptable Samples (Minimum 95%)	89.7%

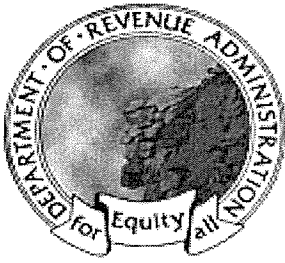
Municipality of Boscawen In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Susan Serino	Date:	2/11/19
DRA Supervisor Initials:	AD	Date:	12/10/19



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

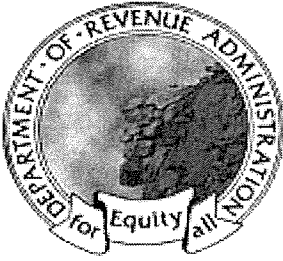
Name of Municipality:

Boscawen

Date of Review:

2/11/2019

Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
1	000043 000095 000001	Veteran's	Yes	Yes	N/A	2013	Met Standard
2	000045 000026 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
3	000045 000033 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
4	000045 000050 000000	Veteran's	Yes	Yes	Yes	2018	Met Standard
5	000045 000059 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
6	000045 000096 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
7	000047 000060 000001	Veteran's	Yes	Yes	N/A	2018	Met Standard
8	000049 000063 000015	Veteran's	Yes	Yes	N/A	2013	Met Standard
9	000049 000063 000019	Veteran's	Yes	Yes	Yes	2018	Met Standard
10	000079 000009 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
11	000079 000040 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
12	000079 000094 00T48B	Veteran's	Yes	Yes	N/A	2018	Met Standard
13	000079 000108 000000	Veteran's	Yes	Yes	N/A	2015	Met Standard
14	000081 000015 00000A	Veteran's	Yes	Yes	N/A	2013	Met Standard
15	000081 000015 00000A						Did Not Meet Standard
16	000083 000060 000003	Veteran's	Yes	Yes	Yes	2013	Met Standard
17	000083 000073 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
18	000083 000076 000000	Veteran's	Yes	Yes	Yes	2013	Met Standard
19	00081A 000012 000000	Surviving Spouse	Yes	Yes	N/A	2005	Did Not Meet Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

**Name of Municipality:**

Boscawen

**Date of Review:**

2/11/2019

Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	00081B 000034 00T20A	Veteran's	Yes	Yes	N/A	2013	Met Standard
21	00081D 000004 000000	Veteran's	Yes	Yes	N/A	2017	Met Standard
22	00081D 000038 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard
23	00183C 000027 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard
24	00183C 000037 000000	Veteran's	Yes	Yes	N/A	2015	Met Standard
25	00183C 000058 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
26	00183C 000102 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
27	00183C 000103 000000	Veteran's	Yes	Yes	No	2018	Did Not Meet Standard
28	00183C 000106 000000	Veteran's	Yes	Yes	N/A	2017	Met Standard
29	00183C 000122 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard

**Comments:**

Sample #15 file is missing. Sample #19 last reviewed 2005. Sample #27 No PA-33 in file.

**DRA Appraiser Signature:**

Susan Serino

**Date:**

2/11/2019

**DRA Supervisor Initials:**

AD

**Date:**

12/10/19